



Ancillary Document Review Supplement
(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):
ETA 386.04.159, Consignee or seller

Date issued: **June 19, 1970**

Reviewer: **Gilbert Brewer**

Date reviewed: **September 30, 2002**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)):

- **WAC 458-20-159, Consignees, bailees, factors, agents, and auctioneers**
- **WAC 458-20-160, Agricultural commission agents**

Briefly explain the subject matter of the document(s):

The ETA discusses criteria relevant to distinguishing a consignment contract from a sales contract.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.

Review Recommendation:



- _____ **Amend**
- _____ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

Briefly explain your recommendation:

The information in the ETA should be incorporated in a revised Rule 159. It that way the information can be placed in the broader context of distinguishing consignment sales from sales generally. The ETA could then be cancelled.

Manager action: Date: _____

_____ Reviewed and accepted recommendation